The Management Accountant
1997 Index (Volume 32, Nos. 1 to 12)

ARTICLES

Title	Page
A case for unification of depreciation rates ❐ *T. M. Rajagopalan*	209
A look at the published half-yearly results ❐ *Malay Kumar Paul*	92
A philosophy of cost reduction and customer satisfaction ❐ *Dr. Sajal Kumar Maiti*	630
A review on cost of labour and labour productivity in Indian Tea Industry ❐ *Sanjib Roy*	702
Accountants as managers : A 'Zeugma' in management practice ❐ *Ashit Kumar Sengupta*	507
Accounting for the environment : corporate perspective ❐ *S. Venu*	650
Added value exercises in a multi-product company ❐ *K. Rajagopalan*	889
An overview of just-in-time (JIT) technique ❐ *Dr. W. Anwar*	147
An overview of modern telecommunication ❐ *Dr. Sanjib Chowdhury*	13
Anomalies in implementation of some of the ICWAI accounting standards ❐ *G. Gopala Rao*	513
Applicability of activity-based costing in emerging economies ❐ *Mahendra R. Gujarathi and N. M. Panda*	448
Assessment of productivity and human resource factor ❐ *Dr. Bhairav H. Desai*	490
Book building — a glimpse ❐ *P. Mohana Rao*	333
Business process re-engineering ❐ *S. R. Tripathy*	310
Capital budgeting decisions in a capital rationing scenario ❐ *Sanjay S. Katrekar*	300
Capital structure policy & allied issues : case study of RIL ❐ *Kalpataru Bandopadhyay*	412
Changing concept of labour and management—a new perspective ❐ *S. R. Acharyya*	17
Charging excise duty on the basis of MRP — some conceptual issues ❐ *T. R. Rustagi*	616
Changing horizon of the accounting profession ❐ *Dr. M. K. Kolay*	733
Changing scenario of advertising in India ❐ *Dr. Bishwambhar Jha*	909
Computation of NPA, income recognition and impact on reporting of bank accounts ❐ *Sujit Sikidar*	811
Computer application in research ❐ *Dr. K. N. Ramanuj*	10
Controls : an internal audit perspective ❐ *Debtosh Dey*	925
Controversy surrounding the accounting standards ❐ *Dr. Sujit Sikidar*	511
Coping up with information fatigue syndrome : finance manager's response ❐ *Dr. Muneesh Kumar*	353
Cost audit (report) rules 1996 vis-a-vis formulations industry ❐ *T. Subba Rao*	262
Cost Audit (Report) Rules, 1996 additional information required ❐ *V. J. Talati*	898
Cost audit in prospect and retrospect : a personal experience ❐ *Tushar Kanti Mitra*	457
Costing in silica industry ❐ *P. D. Esthappanu*	862
Currency/interest option & derivatives—an analysis ❐ *Monish S. Shete*	308
Custodial services in India ❐ *P. Mohana Rao*	605
Custodian services — an overview ❐ *Monish S. Shete*	497
Direct taxes update ❐ *Chandrashekhar V. Chitale*	47
Disclosure of inventory valuation policies in public enterprise ❐ *Sukhdev Singh*	849
Draft Companies Bill, 1997 - vis-a-vis costing profession ❐ *B. L. Tholiya*	907
Economic forecasting : basic dilemma ❐ *Sampat Mukherjee*	230
Economic value added (EVA) : a better performance measure ❐ *Ashok Banerjee*	886
Efficacy of training in human resource development ❐ *S. R. Acharyya*	189
Emergence of Euro-issues as a source of international financial flow ❐ *Dr. G. C. R. Jaiswal*	816
Emerging dimensions of international financial flows in India ❐ *Prof. V. Gangadhar and M. Yadagiri*	180
Emerging shift of focus in management accounting ❐ *Kalpataru Bandopadhyay*	739
Environmental accounting ❐ *M. Ravi Sundar*	654
Environmental auditing ❐ *N. Rajaraman*	647
EPS management : an analysis ❐ *R. L. Hyderabad*	185
Estimation of doctor strength in a hospital using queuing theory ❐ *Sanjib Chowdhury*	573
Excise valuation : deduction on account of duty element ❐ *Ravi Holani*	744
Factoring — a boon to corporate sector ❐ *Dr. N. R. Nagarajan*	586
Finance project costs and cost of financing ❐ *Dr. Sajal Kumar Maiti*	453
Financial ratios as forewarning indicators of industrial sickness ❐ *Dr. D. P. Misra and Dr. P. K. Biswasroy*	576
Financing infrastructure projects in the emerging markets ❐ *Amitava Sinha*	927
Flexible standard costing ❐ *N. Ghosh*	609
Foundry costing ❐ *K. Rajagopalan*	144
Frame of audit for CPSU ❐ *Jayanta Chatterjee*	895
From deregulation to growth : a budget with a future ❐ *Manipadma Datta*	255
Gambling for growth ❐ *Kalyan Bhattacharjee*	247
Government budgeting and accounting : a synoptic look ❐ *Sujit Sikidar*	365
Guidelines on the Cost Audit (Report) Rules 1996 ❐ *V. R. Kedia*	587

TitlePage

Hire purchase industry in India ❐ *R. K. Dash and Prof. J. Panda* 607
How to beat the market ❐ *Sampat Mukherjee* 331
Human capital structure ❐ *Dr. N. P. Agarwal and Priti Gupta* 487
Import accounting : documentation, system and procedure ❐ *D. N. Banerjee* 216
Income and savings profile of rural bank customers of Kerala ❐ *Dr. Rajagopalan Nair and Dr. K. Sasikumar* 498
Indian capital market : recent developments and their implications ❐ *Dr. A. K. Sarkar* 173
Indian corporates and global strategy ❐ *Subhrangshu Sekhar Sarkar* 407
Information technology and changing role of management accountant ❐ *Amarendra Kumar* 7
Innovative trends in strategic technology management ❐ *Ch. Srinivasa Sastry* 388
Installation of cost system in hospitals ❐ *Dr. P. K. Sundaresan* 345
Interest rate risk identification measurement and control ❐ *Swapan Kumar Bakshi* 807
International accounting ❐ *Daniel Haies and Joel G. Siegel* 727
Internet—the information superhighway ❐ *Saket Kumar Sinha* 500
Inventory reduction ❐ *J. Bandyopadhyay* 624
Is modvat on input includible in assessable value of final products ❐ *Udai Singh* 45
It is only ABC ❐ *Kalpataru Bandopadhyay* 170
Leadership in a market leader organisation—case study of Maruti Udyog Ltd. ❐ *Dr. Siddhartha Ganguli* 422
Magic Fibonacci numbers in portfolio management ❐ *Dr. Punithavathy Pandian* 188
Making a choice between profit and environment ❐ *Nikki F. Calhoun and William J. Radig* 87
Managerial challenges in corporate takeovers in the post liberalisation era ❐ *Dr. K. V. Rao and K. Ravi Sankar* 418
Marketing in public utilities ❐ *Dr. Ashish Kumar Banerjee* 195
Maruti racing ahead ❐ *Subir Kumar Banerjee* 427
Materials common pool ❐ *Dr. M. Arunachalam* 868
Merchant banking : an Indian panorama ❐ *Malayendu Saha* 582
Minimum alternate tax : corporate tax planning and some related thinking ❐ *P. Basu* 342
Modified minimum alternate tax under Income Tax Act, 1961 ❐ *Piyush Kanth* 782
MODVAT on inputs used in effluent treatment plant ❐ *S. S. Jagtap* 205
Mutual association and its tax implication ❐ *Abhijit Saha* 832
No One's coming home to roost ❐ *Rajiv Handa* 327
Overall farm management efficiency index ❐ *Dr. K. X. Joseph* 928

TitlePage

Performance analysis of state transport undertaking — a case study of RSRTC ❐ *Dr. R. S. Agrawal* 825
Pert and CPM tools for executing a market research project ❐ *Anitha H. S.* 940
Planning for capital adequacy in public sector banks ❐ *K. Shankar* 100
Poor credit off-take in the banking system ❐ *R. R. Sen Sarma* 821
Presumptive taxation – taxpayers perceptions — a survey ❐ *Dr. Samirendra Nath Dhar* 902
Preventing time and cost over runs in projects ❐ *H. K. Bhattacharyya* 19
Pricing of derivatives : a primer ❐ *Valeed A. Ansari* 329
Pricing strategy as a means for sustenance and growth ❐ *P. Udaya Shankar and G. Vijendranath* 385
Processing and transmission of data ❐ *Zillur Rahman* 503
Productivity in health care institutions ❐ *G. R. Kulkarni* 569
Profit planning ❐ *K. Rajagopalan* 540
Project management and its performance indicator ❐ *P. Bandyopadhyay* 629
Pros and cons of competitive liberalisation and globalisation ❐ *A. M. Gupta* 611
Reconciliation between finance & costing systems in leather/foot-wear industry ❐ *B. K. Subramaniya Sah* 221
Redefining the role of the cost accountant through activity based costing ❐ *Pankaj Saksena* 730
Regulating NBFIs : Limitations of the present status ❐ *Dr. V. S. Pai and S. Jayanna* 820
Relationship between the prices of share and gold ❐ *Asok Mukhopadhyay* 845
Relevance factor — preparation of financial statements ❐ *Dr. M. Mutyalu Naidu* 436
Relevance of cost concept and cost analysis — in the process of managerial decisions ❐ *S. N. Chakrabarti* 945
Relevance of registration of intellectual property rights ❐ *R. Hariharasubramanian* 208
Relevance of variable costing for external reporting ❐ *Dr. J. Made Gowda* 865
Relevant cost for decision ❐ *B. N. Bal* 462
Revenue implications of transfer pricing policies by multinational ❐ *A. K. Gautam* 167
R.B.I. (Amendemnt) bill, 1997 : an overview ❐ *Pankaj Jain* 896
Risk—its treatment in business ❐ *S. Rajarathnam* 148
Role of corporate overhead in product pricing ❐ *Nirjhar Sarkar* 626
Salient features of the cost audit (report) rules, 1996 ❐ *P. C. Jain* 265
Section 11-D of the Central Excise Act — an introspection ❐ *Abhijit Saha* 706
Simplification & rationalisation of direct tax law ❐ *Mahesh Shah* 741
Social accounting practices in public undertakings in India ❐ *Sawalia Bihari Verma* 445
Some new insights into patents, copyrights and trademarks ❐ *Sampat Mukherjee* 781

TitlePage

Some reflections on the current budget
❒ *Sampat Mukherjee* 256

Structural and managerial characteristics of handloom cooperative societies : a case study
❒ *Keshab C Sinha* 432

Takeovers under the proposed code
❒ *Sandip Kumar Pitty* 191

Target costing analysis for dairy cooperatives
❒ *T. V. Narasimham* 347

Target costing
❒ *Subrata Chakraborty* 58

Task environment as a determinant of boundary-spanning structure ❒ *Siddhartha Banerjee* 494

Taxation in Atharvaveda
❒ *Dr. Urmila Rustagi* 340

The central budget (1997-98)
❒ *Dr. Amar Nath Dutta* 253

The cost audit (report) rules 1996—a survey
❒ *Simarjeet Kocher* 260

The cost audit (report) rules 1996—some features
❒ *B. C. Patel* 263

The future of our information economy
❒ *Sampat Mukherjee* 548

The millennium bomb
❒ *Sunil Kansal* 823

The new company raj
❒ *B. L. Tholiya* 97

The resource gap
❒ *Sreehari Chava and Dr. Vinayak Deshpande* 94

The voluntary disclosure of income scheme 1997 — in five questions ❒ *Sandip Kumar Pitty* 834

Three Ps of foundry industry
❒ *Dr. Janardhan G Naik* 350

Time-value of money
❒ *Dr. K. N. Badhani* 543

Transfer pricing — an overview
❒ *Rupak Guha* 466

Trends in social sector development in developing countries ❒ *Asok Basu* 913

Undergoing selection process — how to be successful
❒ *S. R. Acharyya* 337

Valuation of intellectual assets and human resource accounting ❒ *Dinesh K. Gupta* 206

Valuation and use of derivative instruments
❒ *Sampat Mukherjee* 891

Value based advance licences and reversal of modvat credit case studies ❒ *V. R. Mehta* 906

Value added curriculum in management accounting : A global prespective ❒ *Gyan Chandra and Clayton A. Hock* 26

Values in management : present scene and future needs
❒ *Dr. Dilip Roy* 592

Whither bought out deals
❒ *S. K. Jain* 61

Why not compulsory Cost Audit ?
❒ *A. L. Ghosh* 546

Working capital management in Colgate Palmolive (India) Ltd. — a case study ❒ *Debasish Sur* 828

Working capital and inventory
❒ *Dr. D. Chandra Bose and Dr. K. S. Sankaranarayanan* 942

WTO-General Agreement on Trade in Servicces (GATS) : implications for accountancy sector
❒ *Dr. D. Jagannathan* 900

Communique

Chairman's Communique 6, 166, 326, 486

President's Communique 5, 85, 165, 245, 325,405, 484, 565, 645, 725, 805, 884

Conference Extracts

Minimum Alternate Tax on Companies and the Role of a Management Accountant ❒ *Tony Jose* 56

The quality imperative before the Indian industry
❒ *T. N. Chaturvedi* 383

Cost-costing price-pricing ❒ *S. R. Acharyya* 514

Changing profile of a cost and management accountant
❒ *M. C. Das* 850

Editorial

Title	Month	Page
In search of happiness	January	3
A chronicle of future foretold	February	83
Fahrenheit 451	March	163
A bitter lesson	April	243
All play and no work	May	323
Who is afraid of Cost Audit ?	June	403
Memoirs of underdevelopment	July	483
Myths and realities of free trade	August	563
Date with destiny	September	643
Paradigm of growth	October	723
Sky is the limit	Novemeber	803
Milk and honey all the way ?	December	883

Notifications

Admission to Membership : 129, 287, 374, 525, 688, 780

Excise Notification : 765

Institute : 871

Government : 872, 950

Others

Book Scan : 49, 139, 211, 275, 369, 460, 536, 619, 747, 854, 937

Executive Digest : 37, 117, 197, 277, 357, 437, 517, 597, 677, 757, 837, 917

Letters to the Editor : 53, 458, 534, 686, 861, 934

Regions & Chapter : 75, 155, 236, 315, 392, 473, 553, 635, 714, 793, 875, 953

News & People : 66, 152, 234, 313, 391, 469, 549, 633, 708, 785, 871

National Convention : 32, 231

Quest : 143, 285, 685

Examination News : 298, 663, 752

Institute News : 853, 952

Cost Audit Report Rules : 104

Cost Accounting Records (Sugar) Rules, 1997 : 668

Committees of the Council — 1997-98 : 564

Companies Bill : 659

List of Companies under Cost Audit : 931

Review Article : 935

Index to Page Nos.

Month	Pages	Month	Pages
January	1—80	July	481—560
February	81—160	August	561—640
March	161—240	September	641—720
April	241—320	October	721—800
May	321—400	November	801—880
June	401—480	December	881—960

A

Acharyya S. R. 17, 189, 337, 514
Agarwal N. P. 487
Agrawal R. S. 825
Anitha H. S. 940
Ansari Valeed A. 329
Anwar W. 147
Arunachalam M. 868

B

Badhani K. N. 543
Banerjee D. N. 216
Banerjee Ashok 886
Bakshi Swapan Kumar 807
Bal B. N. 462
Bandopadhyay Kalpataru 170, 412, 739
Bandyopadhyay J. 624
Bandyopadhyay P. 629
Banerjee Ashish Kumar 195
Banerjee Siddhartha 494
Banerjee Subir Kumar 427
Basu Asok 913
Basu P. 342
Bhattacharjee Kalyan 247
Bhattacharyya H. K. 19
Biswasroy P. K. 576

C

Calhoun Nikki F. 87
Chakraborty Subrata 58
Chakrabarti S. N. 945
Chandra Gyan 26
Chatterjee Jayanta 895
Chaturvedi T. N. 383
Chava Sreehari 94
Chitale Chandrashekhar V. 47
Chowdhury Sanjib 13, 573

D

Das M. C. 850
Dash R. K. 607
Datta Manipadma 255
Desai Bhairav H. 490
Deshpande Vinayak 94
Dey Debtosh 925
Dhar Samirendra Nath 902
Dutta Amar Nath 253

E

Esthappanu P. D. 862

G

Gangadhar V. 180
Ganguli Siddhartha 422
Gautam A. K. 167
Ghosh A. L. 546
Ghosh N. 609
Gowda J. Made 865
Guha Rupak 466
Gujarathi Mahendra R. 448
Gupta Priti 487
Gupta A. M. 611
Gupta Dinesh K. 206

H

Haies Daniel 727
Handa Rajiv 327
Hariharasubramanian R. 208
Hock Clayton A. 26
Holani Ravi 744
Hyderabad R. L. 185

J

Jagannathan D. 900
Jagtap S. S. 205
Jain P. C. 265
Jain Pankaj 896
Jain S. K. 61
Jaiswal G. C. R. 816
Jayanna S. 820
Jha Bishwambhar 909
Jose Tony 56
Joseph K. X. 928

K

Kansal Sunil 823
Kanth Piyush 782
Katrekar Sanjay S. 300
Kedia V. R. 587
Kocher Simarjeet 260
Kolay M. K. 733
Kulkarni G. R. 569
Kumar Amarendra 7
Kumar Muneesh 353

M

Maiti Sajal Kumar 453, 630
Mehta V. R. 906
Misra D. P. 576
Mitra Tushar Kanti 457
Mukherjee Sampat 230, 256, 331, 548, 781, 891
Mukhopadhyay Asok 845

N

Nagarajan N. R. 586
Naidu M. Mutyalu 436
Naik Janardhan G 350
Nair Rajagopalan 498
Narasimham T. V. 347

P

Pai V. S. 820
Pandian Punithavathy 188
Panda J. 607
Panda N. M. 448
Patel B. C. 263
Paul Malay Kumar 92
Pitty Sandip Kumar 191, 834

R

Radig William J. 87
Rahman Zillur 503
Rajagopalan K. 144, 540, 889
Rajagopalan T. M. 209
Rajaraman N. 647
Rajarathnam S. 148
Ramanuj K. N. 10
Rao G. Gopala 513
Rao K. V. 418
Rao P. Mohana 333, 605
Rao T. Subba 262
Roy Dilip 592
Roy Sanjib 702
Rustagi T. R. 616
Rustagi Urmila 340

S

Sah B. K. Subramaniya 221
Saha Abhijit 706, 832
Saha Malayendu 582
Saksena Pankaj 730
Sankar K. Ravi 418
Sankaranarayanan K. S. 942
Sarkar A. K. 173
Sarkar Nirjhar 626
Sarkar Subhrangshu Sekhar 407
Sasikumar K. 498
Sastry Ch. Srinivasa 388
Sen Sarma R. R. 821
Sengupta Ashit Kumar 507
Shah Mahesh 741
Shankar K. 100
Shankar P. Udaya 385
Shete Monish S. 308, 497
Siegel Joel G. 727
Sikidar Sujit 365, 511, 811
Singh Sukhdev 849
Singh Udai 45
Sinha Amitava 927
Sinha Keshab C 432
Sinha Saket Kumar 500
Sundar M. Ravi 654
Sundaresan P. K. 345
Sur Debasish 828

T

Talati V. J. 898
Tholiya B. L. 97, 907
Tripathy S. R. 310

V

Venu S. 650
Verma Sawalia Bihari 445
Vijendranath G. 385

Y

Yadagiri M. 180